
STATUTORY INSTRUMENTS

1993 No. 526

The Council Tax (Dwellings) (Scotland) Regulations 1993

Variation of definition of dwelling

2. The definition of dwelling in section 72(2) of the Act is hereby further varied⁽¹⁾ by excluding any lands and heritages which are timeshare accommodation within the meaning of the Timeshare Act 1992⁽²⁾.

⁽¹⁾ The definition of dwelling was previously varied by S.I.1992/1334 and 2955.

⁽²⁾ 1992 c. 35.